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Tax Forms - State of NH (603) 271-2192

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LOW AND MODERATE INCOME HOMEOWNERS TAX PROPERTY RELIEF, PO Box 299, Concord, NH 03302-0299 (603) 271-6000

**STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION**

**FREQUENTLY ASKED QUESTIONS
(FAQ's)
TAX NOTICES**



The New Hampshire Department of Revenue Administration offers this publication of answers to the most frequently asked questions. While we have attempted to identify the most common concerns, this publication does not address every situation, set of facts, or circumstances. Our goal is to develop a tax administration system that is fair and efficient, with taxpayers having the highest degree of confidence in the integrity of the Department.

Should you have questions or wish to request additional educational services or publications for use in state tax instruction, please feel free to send your request in writing to our NH DRA Customer Education Committee, PO Box 457, Concord, NH 03302-0457.

Visit us on the web @:
revenue.nh.gov

Q: What is a Tax Notice?

A: If the Department finds that additional tax, penalties or interest are due after the audit, an assessment in the form of a tax notice may be issued. Sometimes an assessment may be made without an audit. In these cases a demand for payment will be issued.

Q: What can I do if I disagree with the Tax Notice?

A: In the event you receive a notice of assessment from the Department and your protest is limited to only penalties and/or interest, you have the option to file a request for a review. Your decision to either exercise or forgo this option will not prevent you from exercising your full appeal rights set forth in "Appeal Rights". Should you choose to exercise this option, you must file your request within 60 days from the date the notice was issued. Your request must be in writing and signed by you or a person you have authorized by power of attorney to sign for you. It must also contain the following information:

- (a) your name and address;
- (b) your federal identification number, social security number, department identification number or department license number, whichever is applicable;
- (c) a concise statement of the facts supporting the request;
- (d) the specific relief sought; and
- (e) a copy of the notice of assessment you received.

Q: Do I have to pay an assessment by the Department before I can request a hearing?

A: No. However, if you pay a tax notice (assessment) interest stops accruing and you will save money whether you win or lose your appeal. If you win the disputed assessment will be refunded to you.

Q: I received a proposed office or audit adjustment or assessment, how is that different than a tax notice?

A: A proposed office or audit adjustment or assessment is an informal notice. It is not an official tax notice or a tax bill. It is sent to the taxpayer by the Audit Division prior to the issuance of a final Tax Notice. If a taxpayer disagrees with the proposed office or audit adjustment or assessment they should call (603) 271-3400 to discuss it with the issuing auditor.

Q: Why did I get billed for additional penalties after filing an extension?

A: An extension of time is for filing the return only, not for extending the payment. If you did not pay 100% of the tax determined to be due with your request for extension, your extension request will be denied.

Q: I can't pay the entire tax notice right now. What should I do?

A: Call the Collections Division at (603) 271-3701 to arrange a payment plan.

Q: What are my appeal rights?

A: If the division denies your claim for refund, your request for abatement of penalties or interest, or you do not agree with the assessment of additional tax, penalties or interest, you have the right to petition for reconsideration or redetermination. You must file a written petition with the Hearings Bureau within 60 days from the date of the written notice of assessment or denial. Your petition must be signed in ink by you or a person you have authorized by Power of Attorney to sign for you. It must contain the following information:

- (a) Your name or business, as applicable, address, social security or federal identification number, or department license number;
- (b) Name and address of your representative, if any;
- (c) A concise statement of the facts and issues involved, and the tax year involved;
- (d) The action you wish the department to take; and
- (e) The identification of any statutes, rules, orders, cases, or other authority that entitles you to have the Department act as requested.

You may file your petition by delivering it to the Department during normal business hours or by mailing it to the following address: Hearing Officer

NH Dept. of Revenue Admin.
57 Reginal Drive, PO Box 1467
Concord, NH 03302-1467

A petition sent by mail will be considered timely filed if placed in the United States mail and postmarked on or before the expiration of the 60 day period.

Q: What can I do if I disagree with the final decision I receive from the Hearings Office?

A: If you do not agree with the final decision of the Department, you have the right to appeal, within 30 days of the notice of the decision, by petitioning the Board of Tax and Land Appeal or the Superior Court in the county in which you reside or have a place of business. Appeals involving inheritance taxes are filed with the Probate Court, in the county where the decedent resided.

More information about your appeal rights is also contained in the Taxpayer Bill of Rights, DRA-101, and the Hearings Bureau Publication, DRA-200.

Q: What is the interest rate on underpaid and overpaid taxes?

A: See chart below:

Period	Tax Underpayment Interest Rate	Tax Overpayment Interest Rate
07/83 thru 12/97	15%	10%
01/98 thru 12/98	11%	8%
01/99 thru 12/00	10%	7%
01/01 thru 12/01	11%	8%
01/02 thru 12/02	9%	6%
1/1/03 thru 12/31/03	8%	5%
1/1/04 thru 12/31/04	7%	4%

Q: How long do I have to amend a return?

A: Pursuant to RSA 21-J:29 (b) & (c), for purposes of claiming a refund or credit, the Statute of Limitations expires 3 years from the original due date of the tax or within 2 years of when the tax was paid, unless paid as the result of an assessment.

Q: Are letters or amended returns accepted for Internal Revenue Service audit changes?

A: No, you must report the change on the appropriate report of change form. Contact us at (603) 271-2186 for assistance.

Q: Is there a different form if I have to file an amended return?

A: No, just check off the amended box on the return. Remember to attach all the required forms and schedules for the return to be considered complete.

Q: How can I get an estimate payment moved to an year or an automatic tax notice adjusted?

A: Write to the Document Processing Division, PO Box 1004, Concord, NH 03302-1004. In order for a department employee to contact your preparer directly, you must include a valid power of attorney.